

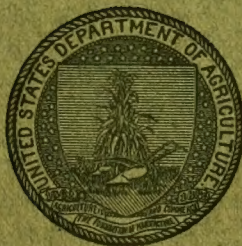
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Issued June 15, 1912.

U. S. DEPARTMENT OF AGRICULTURE,
FOREST SERVICE.

HENRY S. GRAVES, FORESTER.

STANDARD CLASSIFICATION
OF
ACTIVITIES AND PROCEDURE
IN
FOREST SERVICE ACCOUNTING.



WASHINGTON:
GOVERNMENT PRINTING OFFICE.
1912.

Issued June 15, 1912.

U. S. DEPARTMENT OF AGRICULTURE, *Division of accounts and*
FOREST SERVICE. *disbursements.*

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STANDARD CLASSIFICATION OF ACTIVITIES AND PROCEDURE IN FOREST SERVICE ACCOUNTING.

PURPOSE OF THE MANUAL.

The purpose of this manual is to establish a uniform system of accounting and reporting for the Forest Service, by means of which individual as well as administrative efficiency and economy may be measured. Beginning July 1, 1912, the following list of accounts will be adopted as standard for the Service. Additional subdivisions of these accounts are authorized to any extent found useful in practice, provided that such subdivisions, when combined, represent the accounts here listed:

LIST OF ACCOUNTS.

WASHINGTON OFFICE.

FORESTER:

- General administration—
 - Salaries.
 - Expenses.
- Contingents (by appropriations).
- Law—
 - Salaries.
 - Expenses.
- Accounts—
 - Administration—
 - Salaries.
 - Expenses.
 - Appointments—
 - Salaries.
 - Audit and record—
 - Salaries.
 - General bookkeeping—
 - Salaries.
 - Bookkeeping—
 - Salaries.
 - Receipts—
 - Salaries.
- Dendrology—
 - Administration—
 - Salaries.
 - Expenses.
 - Wood structure studies—
 - Salaries.
 - Expenses.
 - Forest distribution studies—
 - Salaries.
 - Expenses.
- Editor—
 - Administration—
 - Salaries.
 - Expenses.
 - Information—
 - Salaries.
 - Expenses.

FORESTER—Continued.

- Editor—Continued.
 - Review—
 - Salaries.
 - Expenses.
 - Distribution—
 - Salaries.
 - Expenses.
 - Exhibits—
 - Salaries.
 - Expenses.
 - Lantern-slide collection—
 - Salaries.
 - Expenses.
 - Educational work—
 - Salaries.
 - Expenses.

OPERATION:

- Administration—
 - Salaries.
 - Expenses.
- Geography—
 - Supervision—
 - Salaries.
 - Expenses.
 - Atlas—
 - Salaries.
 - Drafting—
 - Salaries.
 - Photography—
 - Salaries.
 - Expenses.
- Maintenance—
 - Supervision—
 - Salaries.
 - Expenses.
 - Stenography—Clerical—
 - Salaries.
 - Mail and files—
 - Salaries.

OPERATION—Continued.

- Maintenance—Continued.
 - Supplies property room—
 - Salaries.
 - Expenses.
 - Carpenter shop—
 - Salaries.
 - Expenses.
 - Electrician—
 - Salaries.
 - Expenses.
 - Quarters—
 - Salaries (will include telephone operator, watchmen, messengers, and charwomen).
 - Expenses.
 - Freight and express—General.
 - Telegraph—General.
 - Advertising—General.
- LANDS:
 - Administration—
 - Salaries.
 - Expenses.
 - Boundary examination—
 - Salaries.
 - Expenses.
 - Claims—
 - Salaries.
 - Expenses.
 - Administrative sites—
 - Salaries.
 - Expenses.
 - Settlement, June 11—
 - Salaries.
 - Expenses.
 - Special uses and rights of way—
 - Salaries.
 - Expenses.

LIST OF ACCOUNTS—Continued.

WASHINGTON OFFICE—Continued.

LANDS—Continued.

Water power—
Salaries.
Expenses.

Status—
Salaries.
Expenses.

SILVICULTURE:

Administration—
Salaries.
Expenses.

State cooperation—
Salaries.
Expenses.

Forest management in the
East—
Salaries.
Expenses.

Silvics, investigations—
Salaries.
Expenses.

Silvics, computation—
Salaries.
Expenses.

Silvics, library—
Salaries.
Expenses.

Silvics, compilation—
Salaries.
Expenses.

Cooperative, Federal—
Salaries.
Expenses.

Cooperative, State and pri-
vate—
Salaries.
Expenses.

GRAZING:

Administration—
Salaries.
Expenses.

Studies—
Salaries.
Expenses.

PRODUCTS:

Administration—
Salaries.
Expenses.

Publication—
Salaries.
Expenses.

Statistical studies—
Salaries.
Expenses.

Cooperative, Federal—
Salaries.

PRODUCTS—Continued.

Cooperative, Federal—Con.

Expenses.
Cooperative, State and pri-
vate—
Salaries.
Expenses.

FOREST PRODUCTS LAB-
ORATORY:

Administration—
Salaries.
Expenses.

Operation—
Supervision—
Salaries.
Expenses.

Drafting—
Salaries.
Expenses.

Photography—
Salaries.
Expenses.

Computing—
Salaries.

Design—
Salaries.

Sawmill—
Salaries.
Expenses.

Maintenance—
Supervision—
Salaries.
Expenses.

Accounts and purchase—
Salaries.
Expenses.

Stenography—Clerical—
Salaries.

Library and files—
Salaries.
Expenses.

Carpenter shop—
Salaries.
Expenses.

Machine shop—
Salaries.
Expenses.

Yard—
Salaries.
Expenses.

Quarters—
Salaries (will include
telephone operator,
watchmen, messen-
gers, and char-
women).
Expenses.

FOREST PRODUCTS LAB-
ORATORY—Continued.

Wood preservation—
Salaries.
Expenses.

Chemistry and distilla-
tion—
Salaries.
Expenses.

Paper and pulp—
Salaries.
Expenses.

Timber physics—
Salaries.
Expenses.

Timber tests—
Salaries.
Expenses.

Ground - wood laboratory
(Wausau)—
Supervision—
Salaries.
Expenses.

Quarters—
Expenses.

Wood utilization—
Supervision—
Salaries.
Expenses.

Publication—
Salaries.
Expenses.

Statistical studies—
Salaries.
Expenses.

Quarters—
Expenses.

ACQUISITION:

Administration, office—
Salaries.
Expenses.

Supervision, field—
Salaries.
Expenses.

Timber examination—
Salaries.
Expenses.

Survey—
Salaries.
Expenses.

Supplies—
Expenses.

LIST OF ACCOUNTS—Continued.

DISTRICT OFFICE.

DISTRICT FORESTER:

Administration—
 Salaries.
 Expenses.
 Contingents (by appropriations).
 Law—
 Salaries.
 Expenses.
 Accounts—
 Administration—
 Salaries.
 Expenses.
 Appointments—
 Salaries.
 Audit and record—
 Salaries.
 Bookkeeping—
 Salaries.
 Receipts—
 Salaries.
 Engineering—
 Salaries.
 Expenses.
 Property auditor—
 Salaries.
 Expenses.
 Supply depot—
 Supervision—
 Salaries.
 Expenses.
 Shipping—
 Salaries.
 Expenses.
 Printing office—
 Printing—
 Salaries.
 Expenses.
 Rubber stamps—
 Salaries.
 Expenses.
 Quarters—
 Salaries (will include telephone operators, watchmen, messengers, and charwomen).
 Expenses.
 Supplies and equipment—
 Expenses.
 OPERATION:
 Administration—
 Salaries.
 Expenses.
 Geography—
 Salaries.
 Expenses.
 Maintenance—
 Supervision—
 Salaries.
 Expenses.
 Stenography—Clerical—
 Salaries.
 Mail and files—
 Salaries.
 Quarters—
 Salaries.
 Expenses.
 SILVICULTURE:
 Administration—
 Salaries.
 Expenses.

SILVICULTURE—Continued.

Timber sales—
 Salaries.
 Expenses.
 Free use—
 Salaries.
 Expenses.
 Administrative use—
 Salaries.
 Expenses.
 Reforestation—
 Salaries.
 Expenses.
 Timber trespass—
 Salaries.
 Expenses.
 Fire trespass—
 Salaries.
 Expenses.
 Insect control—
 Salaries.
 Expenses.
 Investigations—
 Salaries.
 Expenses.
 Reconnaissance—
 Salaries.
 Expenses.
 Experiment stations—
 Supervision—
 Salaries.
 Expenses.
 Investigations—
 Salaries.
 Expenses.
 Maintenance—
 Quarters—
 Expenses.
 Cooperative, Federal—
 Salaries.
 Expenses.
 Cooperative, State and private—
 Salaries.
 Expenses.
 LANDS:
 Administration—
 Salaries.
 Expenses.
 Boundary examination—
 Salaries.
 Expenses.
 Claims—
 Salaries.
 Expenses.
 Administrative sites—
 Salaries.
 Expenses.
 Settlement, June 11—
 Salaries.
 Expenses.
 Special uses and rights of way—
 Salaries.
 Expenses.
 Water power—
 Salaries.
 Expenses.

LANDS—Continued.

Occupancy trespass—
 Salaries.
 Expenses.
 Status—
 Salaries.
 Expenses.
 GRAZING:
 Administration—
 Salaries.
 Expenses.
 Horses, cattle, and swine—
 Salaries.
 Expenses.
 Sheep and goats—
 Salaries.
 Expenses.
 Grazing trespass—
 Salaries.
 Expenses.
 Reconnaissance—
 Salaries.
 Expenses.
 Investigations—
 Salaries.
 Expenses.
 Reseeding—
 Salaries.
 Expenses.
 Extermination of animals—
 Salaries.
 Expenses.
 Experiment station—
 Supervision—
 Salaries.
 Expenses.
 Investigations—
 Salaries.
 Expenses.
 Maintenance—
 Quarters—
 Expenses.
 PRODUCTS:
 Administration—
 Salaries.
 Expenses.
 Publication—
 Salaries.
 Expenses.
 Statistical studies—
 Salaries.
 Expenses.
 Laboratories—
 Supervision—
 Salaries.
 Expenses.
 Investigations—
 Salaries.
 Expenses.
 Maintenance—
 Quarters—
 Expenses.
 Cooperative, Federal—
 Salaries.
 Expenses.
 Cooperative, State and private—
 Salaries.
 Expenses.

LIST OF ACCOUNTS—Continued.

SUPERVISOR'S OFFICE.

Salaries, statutory.	Improvements—Maintenance—	Silviculture—Expenses—Con.
Salaries, lump fund.	Repairs to roads.	Timber trespass.
Operation—	Repairs to trails.	Fire trespass.
Administration—	Repairs to telephone lines.	Insect control.
Expenses.	Repairs to fire breaks.	Investigations.
Protection—	Repairs to fences, adminis-	Reconnaissance.
Patrol.	tration.	Nurseries.
Fire suppression.	Repairs to fences, stock.	Lands—Expenses—
Boundary survey.	Repairs to cabins.	Boundary examination.
Sundays, leave, and holi-	Repairs to other buildings.	Claims.
days.	Repairs to bridges.	Administrative sites.
Quarters—	Repairs to corrals.	Settlement, June 11.
Expenses.	Repairs to water improve-	Special uses and rights of
Stock feed.	ments.	way.
Forage.	Repairs to other improve-	Water power.
Horses.	ments.	Occupancy trespass.
Improvements—New construc-	Improvements—Purchased—	Status.
tion—	Houses.	Grazing—Expenses—
Roads.	Barns.	Horses, cattle, and swine.
Trails.	Corrals.	Sheep and goats.
Telephone lines.	Fences.	Grazing trespass.
Fire breaks.	Other.	Reconnaissance.
Fences, administration.	Contracts—	Investigations.
Fences, stock.	Barns.	Reseeding.
Cabins.	Other.	Extirmination of animals.
Other buildings.	Silviculture—Expenses—	Products—Expenses—
Bridges.	Timber sales.	Investigations.
Corrals.	Free use.	
Water improvements.	Administrative use.	
Other improvements.	Reforestation.	

ACCOUNTING CARDS.

FORMS.

The following accounting cards will be used:

Form 17a.—Treasury settlement card, for use by fiscal agents only.

Form 17b.—Bill of lading record card for use at Ogden for record of memorandum bill of lading, supply depot.

Form 19.—Allotment or suballotment card, for use in offices and on forests.

Form 19a.—Allotment card, for use on forests only.

Form 20.—Individual salary card, for use in offices, laboratories, and experiment stations.

Form 20a.—Individual salary card, for use on forests.

Form 21.—Project or authorization card for use on forests, and in offices, laboratories, and experiment stations.

Form 22.—Quarters card, for use in offices, laboratories, experiment stations, and on forests.

Form 22a.—Improvements-purchased card, for use on forests only.

Form 22b.—Lease record card for use by district fiscal agents.

Transportation card (department form).—For record of all transportation requests issued to members of the Service.

Form 27.—Summary card, for use in Washington office.

DESCRIPTION AND USE.

Form 17a.—Treasury settlement card will be used in the district fiscal agent's office as a record of all Treasury settlements forwarded to Washington for payment, one card being kept for each forest, and one for each office when necessary.

The card will show (1) the date the voucher or memorandum bill of lading is forwarded, (2) the date or period covered by the account, (3) the name of payee, (4) the appropriation to which the account is chargeable, (5) the amount submitted for payment, (6) the date of the letter of notification of settlement by the Treasury and (7) the amount for which paid.

Whenever differences occur between the amount for which submitted and the amount of settlement by the Treasury, such differences will be entered on the proper accounting cards as increases or decreases in disbursements. (Decreases in red ink.)

In the preparation of the monthly summary of expenditures (Form 45) these differences will be noted.

Form 17b.—Individual Treasury settlement cards will be used by the district fiscal agent at Ogden for record of memorandum bills of lading covering supply-depot shipments.

Form 19.—Suballotment card will be used in the supervisor's office as a record of suballotments to each activity and in the district offices as a record of suballotments to activities and forests.

In the supervisor's office the first entry will be the suballotment to the activity (as, for example, "Silviculture") in the "Net" column. The next entries will be the distribution by suballotments to each line of work, the amounts being entered in the "Changes" column. Increases and decreases in the activity suballotment will also be made in the "Changes" column. The difference between the amount shown in the "Net" column and the total amount of the suballotments in the "Changes" column will be the amount in the "Balance" column available for new work.

In the district offices entries will be made as in the supervisors' offices. For the forest record one card will be used for each appropriation allotment, and entries of all vouchers paid and charged against the forest allotment will be made daily in the "Disbursement current" column. The difference between the amount in "Total disbursements" column and that in the "Net" column will show the unexpended balance of the suballotment at the end of each month.

For procedure when the amount allotted to a forest is greater than the amount authorized by the district forester, see page 21.

Form 19a.—Allotment card will be used by forest supervisors only, and will show at all times (1) the condition of allotments to the forest from each appropriation general expenses, silviculture, improvements, etc., (2) the suballotments to lines of work, and (3) the balance of allotment available for new work.

This card is so ruled and printed that it can be used to keep an allotment account with statutory salaries. At present, however, it will not be so used, but the district forester will assign each supervisor certain statutory positions, which will constitute authority for certifying salaries thereunder. For appointees under these positions Forms 20a will be prepared. In front of these will be a Form 19, on which salary payments will be posted monthly from the Forms 20a and extended to the "Total" column, but no entries made in the suballotment columns. In preparing the forest monthly summary no amounts will be included for statutory suballotment and balance. Statutory salary allotments and a record of statutory salary lost will be kept by the district fiscal agent.

Upon receipt of the district forester's letter of allotment, entry will be made of the total of general expenses allotted, in the column headed "Allotment—Net," and the amount extended to the next column, "Allotment—Balance." Changes in the allotment will be entered in the "Change" column (decreases in red). Amounts estimated to be required will be suballotted to activities and entered on cards (Forms 19) for Operation, Lands, Silviculture, Grazing, and Products, extending the amount to the column "Total." The difference between the total amount allotted and the amount in the column "Net" will appear in the column "Balance" as the sum available for new work.

When an allotment is received from the Silviculture appropriation, the amount will be taken up on the Form 19a, but immediately suballotted and carried to the regular activity card for "Silviculture" under general expenses and no further entries made on the Form 19a.

Suballotments will be made from the improvement allotment to "New construction" and "Maintenance" in the same manner as provided for "General expenses."

Form 20.—Individual salary card will be used in the district, Washington office, laboratories, and experiment stations, and is similar in form and use to Form 20a, with the exception that the column on the back for lines of work is left blank to be written in.

Form 20a.—Salary card will be a complete record of the salary status of each officer assigned to a forest.

At the top of the card will be entered the name of the appointee, the appropriation from which paid, the State from which appointed, and the numbers of identification cards issued.

In the upper block will appear the date of the appointment orders, sheet and line number, title, date effective, date entered on duty, rate of salary, place of assignment, and the date of oath. In the "Total" column under "Liability" will be entered the amount of the salary for the period covered by the appointment, if temporary, and for the fiscal year period if permanent. Changes affecting the amount of salary to be paid will be entered in the "Changes" column (decreases in red) and extended to the "Total" column.

In the lower block will be entered a record of payments and of leave without pay, since such leave affects the salary payments and reduces the liability.

On the back of the card a distribution of costs by lines of work will be made each month from Form 26, monthly service report, for each employee. The total cost of all lines of work for any month will be the amount paid in salary for that month, as shown on the front of the card.

Form 21.—The project or authorization card will be used by supervisors as a project card under each activity and by the district offices as an authorization card under each office and under each line of work where authorizations are made.

In the upper right-hand corner will be entered the amount allotted to a specific line of work, or the amount authorized to a member for travel and other expenses. Changes affecting project or authorization suballotments will be entered in the "Changes" column. (Decreases in red ink.)

Entry will be made on Form 21 of the date, certificate number, and name of payee, and the distribution by classes of expenditures.

In the column "Total," the amount of the voucher will be entered, which must equal the cross addition of the distribution.

The difference between the total amount of this column and the amount in the suballotment block "Total" in the upper right-hand corner will be the amount of the unexpended balance at all times.

In the salary column will be entered the total amount of salary costs for each line of work, the entries being made from the Form 34 (summary of the monthly service reports) by lines of work.

The amount in the "Total" column plus the amount in the "Salaries" column will show the cost of each line of work for each month.

In district offices the record will be kept by activities, the distribution of expenses being made as indicated on Form 24, submitted with the voucher. Monthly the card will be ruled off, and the total cost for the month and the total cost to date of each class of expenditures entered in red.

Form 22.—The quarters card will be used both on forests and in offices for a record of expenditures for quarters.

The suballotment made for quarters, and changes affecting it, should be entered in the same manner as on Form 21, the distribution being made from the Form 24b submitted with each voucher. "Janitor service" on this card will be carried to the monthly summary under "Quarters—Wages."

Form 22a.—The improvements-purchased card will be used for a record of expenditures for the purchase of improvements on withdrawn ranger sites, etc., and entries will be made in the same manner as on Forms 21 and 22.

This card will be used when contracts are made for the construction of buildings or other improvements, whether paid from general expenses or improvement funds.

Form 22b.—Lease record card will be used for recording of leases and payments thereunder. All the information required for the audit of rent vouchers will be shown on the card. Provision is made on the back for a record of payments for two fiscal years.

On the first card prepared the original lease and one renewal will be recorded. When a lease extends beyond two years a new card will be prepared showing the original lease record, for guidance in audit, and the subsequent renewals on account of which payments are made.

Form 27.—Summary card will be used in the Washington office for a consolidated transcript of the district. Washington and Laboratory monthly summaries of expenditures. The monthly summary for the Forest Service as a whole will be made up from these cards, as well as the annual financial reports of the Forester to the Secretary of Agriculture and to Congress.

DISTRIBUTION CARDS.

FORMS.

Form 24.—To accompany all vouchers forwarded to the Washington office and district offices.

Form 24a.—To accompany all vouchers forwarded to the Washington office in connection with acquisition of lands.

Form 24b.—To accompany all vouchers forwarded to the district office by forest supervisors.

DESCRIPTION AND USE.

Form 24 will be prepared and accompany each voucher submitted to the district fiscal agent for payment and each transportation request coupon and memorandum bill of lading (Form M), and will show the activity or line of work to which the item or items are chargeable, and the distribution by classes of expenditures.

In the column "Salaries" will be entered the amount of salary for which payment is claimed.

In the column "Travel—Transportation" will be entered the amount paid in cash or covered by transportation request for railroad travel and other special transportation, such as livery or stage, and including cost of all portorage charges and baggage transfers.

In the column "Travel—Meals, lodging" will be entered the amounts in the voucher for such accommodatons, including waiter fees, laundry, baths, jurat fees, and provisions purchased by all members traveling under a letter of authorization. "Provisions" should not be confused with "Subsistence supplies."

In the column "Subsistence supplies" will be entered charges for all provisions purchased for use of temporary laborers.

In the column "Materials and equipment" will be entered charges for materials or equipment purchased direct and not obtained from the supply depot at Ogden.

In the column "Freight, express, and hauling" will be charged amounts expended for these items, the amount being distributed to activities or projects when such services are performed in connection therewith.

In the column "Advertising" will be included cost of official advertising in newspapers and under "Telephone and telegraph" communication by wire.

On the reverse of the card will be entered all transportation requests used by members submitting reimbursement accounts. If transportation is furnished to more than one person, the names will be stated. When used in connection with the transportation of temporary laborers engaged in fire fighting, only the number of such temporary laborers will be stated.

Form 24a.—Will be used by members of the Service assigned to work in connection with "Acquisition of lands" under the Weeks law. Entries will be made in a similar manner as provided for Form 24.

Form 24b will be used by supervisors only, and will accompany each voucher forwarded to the district fiscal agent for payment and each transportation request coupon and memorandum bill of lading (Form M), and will show in each case the appropriation to which charged.

On the reverse of the card the distribution will be made by projects or lines of work, and classes of expenditures, as provided under Form 24. A duplicate of the form will be retained when transportation request coupons or memorandum bills of lading are forwarded to the district fiscal agent, which will serve the same purpose as a duplicate voucher, but will be filed separately by months until notice of payment is received from the district fiscal agent.

Upon settlement of an account the district fiscal agent will return the Form 24b to the supervisor concerned stamped "Paid," and if any changes have been made, such changes will be entered on the proper project card. (Decreases in red ink.)

PROCEDURE.

WASHINGTON OFFICE.

APPROPRIATION LEDGER.

An account with each appropriation and subappropriation will be kept on sheets (Form 11), the sources and classes of entries being as follows:

DEBITS.	CREDITS.
<i>In the allotment column.</i>	<i>Appropriation column.</i>
Amounts of allotments to districts and changes as shown by Forester's letters of allotment. (To avoid duplicate entries, the balances or contingents of the subappropriations will be taken up on the "General expense" appropriation account in the same manner as an allotment, thus completing the allotment of this appropriation, and making unnecessary any further entries in this column.)	Amount of appropriation or subappropriation as shown by Treasury warrants and the appropriation bill.
<i>In deposit column.</i>	<i>In disbursement column.</i>
Total deposits for month—all districts. (In appropriation accounts only.)	Total disbursements for month—all districts. (In appropriation accounts only.)

In the appropriation accounts other than "General expenses" and in the subappropriation accounts the difference between the total of the appropriation or subappropriation and the total of the allotment column will be the contingent or amount available for further allotment.

In the appropriation accounts the difference between the total appropriation and the total deposits will be the amount in the Treasury available for withdrawal.

GENERAL ALLOTMENT LEDGER.

A separate account will be kept on sheets (Form 12, and for forests Form 12a) of each district allotment from each appropriation and subappropriation.

ENTRIES OF ALLOTMENTS AND SUBALLOTMENTS OTHER THAN FOR FORESTS.

DEBIT.	CREDIT.
<i>In allotment column.</i>	
Allotments to district and changes. (Decreases in red ink.)	
<i>In deposit column (appropriations accounts only).</i>	<i>In disbursement column.</i>
(1) Withdrawals from the Treasury on requisition by the district fiscal agents and by temporary special disbursing agents.	(1) Monthly from district fiscal agents' abstracts of disbursement and quarterly from temporary special disbursing agents' accounts current, the disbursements (disallowances, and repayments in red ink).
(2) From Treasury settlement notices, withdrawals on settlement warrants to cover claims.	(2) Currently from Treasury settlement notices, claims settled by the Treasury. (Disbursements made by the Washington office will be entered currently.)

ENTRIES OF FOREST SUBALLOTMENTS.

DEBIT.	CREDIT.
<i>In allotment column.</i>	<i>In disbursement column.</i>
(1) Amount of original subappropriation, and (2) net amounts after transfer to "General administration."	Disbursements of the disbursing clerk, the district fiscal agents, and temporary special disbursing agents from subabstracts at end of month.
<i>In transfer column.</i>	Treasury settlements currently.
Increases and decreases on account of transfers to and from "General administration." (Decreases in red ink.)	

A trial balance of the general allotment ledger will be made quarterly after the receipt and entry of the accounts current, which will show for each account the net allotment, the total of approved requisitions and Treasury settlements, and the total of disbursements and claims settled by the Treasury.

The trial balance will supply for any district, or for the Service as a whole, the amount still available in the Treasury and the amount to the credit of all disbursing officers.

DISBURSEMENT LEDGER.

A separate account of deposits and disbursements, regardless of appropriations, will be kept with each district fiscal agent and with each temporary special disbursing agent on Form 15.

Deposits will be entered as requisitions are passed for withdrawals, the warrant numbers being entered later from the Treasury notices. District fiscal agent's disbursements will be entered monthly from the abstracts, and verified with the accounts current at the end of the quarter. Temporary special disbursing agents' disbursements will be entered from their accounts current quarterly.

TREASURY SETTLEMENT OF CLAIMS.

A complete record of all claims forwarded to the Treasury for settlement will be kept on Form 17. When notice of settlement is received, the date, certificate number, and amount paid will be entered on this form, as well as in the proper district and appropriation account in the allotment ledger. Notice of settlement will then be sent by letter to the district fiscal agent concerned and the Treasury certificate filed.

REQUISITION FOR FUNDS.

As requisitions for funds to be placed to the credit of district fiscal agents and special disbursing agents are received they will be examined to see that they do not exceed the amount available in the Treasury, the amount allotted to the district by the Forester, and the amount allowable

under the bonds of the disbursing officers. The requisitions will then be entered in the general allotment ledger and will be initialed and forwarded to the Chief of the Division of Accounts and Disbursements of the Department of Agriculture for record and transmission to the Treasury Department.

NOTICES OF WARRANTS ISSUED.

When received from the Chief of the Division of Accounts and Disbursements of the Department of Agriculture, the notices of warrants issued by the Treasury will be checked against the requisitions previously entered in the general allotment ledger. The warrant numbers will be entered and the notices sent to the district fiscal agent concerned.

ACCOUNT CURRENT.

The disbursements of the district fiscal agent in each district under each appropriation will be entered monthly in the general allotment ledger from the abstracts of disbursements and verified quarterly with the accounts current. Temporary special disbursing agents' disbursements will be entered quarterly from the accounts current.

After the proper entries have been made on the Littlefield cards, the vouchers and accompanying abstracts will be forwarded to the Division of Accounts and Disbursements of the Department of Agriculture for administrative audit and transmission to the Treasury for final audit. The quarterly accounts current of all disbursing officers will be forwarded upon receipt.

MONTHLY STATEMENTS.

The following statements will be prepared for the Chief Division of Accounts and Disbursements:

Financial.—The disbursements shown on the monthly financial statements (Form 279b) received from the district fiscal agents will be consolidated on Form 279a, making separate statements for each year's appropriations from which disbursements are being made.

Liability.—The current year's liabilities reported by the district fiscal agents on Form 279b will be consolidated on the departmental liability statement form.

Cooperative.—A statement of the condition of cooperative funds will be prepared, showing the balance in each cooperative account, and the total contributions and disbursements for the month.

EXPENDITURE REPORTS.

As the district fiscal agents' monthly reports of expenditures by classes and lines of work (Form 45) and the Washington and Madison reports (Form 46) are received, they will be summarized on cards (Form 27) and a consolidated report prepared for the Forester on Form 47.

LITTLEFIELD REPORT.

This report will cover the current payments for each fiscal year and the supplemental payments for July and August of the following fiscal year, each appropriation and subappropriation being kept separately.

As the district fiscal agents' monthly and temporary special disbursing agents' quarterly vouchers are received, entries will be made directly from the vouchers on Form 278 for salaries and on Form 250 for all other disbursements, the latter being classified as required. The totals of the entries for each district will be verified with the abstracts and subabstracts.

With the exception of the statutory appropriation, the cards pertaining to each separate appropriation or subappropriation in each district will be filed alphabetically under the following classification headings: (1) Salaries, (2) Travel, etc., (3) Miscellaneous supplies, etc., (4) Other. The cards under the heading "Other" will include stationery, furniture, fuel, freight, express, telegraph, telephone, rent, gas and electricity, apparatus, instruments, etc. These classification headings will be stamped or written on the cards in order that complete classification of totals may be made at the end of the year. The statutory salary cards will be filed alphabetically by district offices and forests.

One summary card will be used for each appropriation or subappropriation, with separate columns for each of the four classification headings: Salaries, Travel, Miscellaneous supplies, and Other, and a total column the entry in which will be checked with the proper abstract or subabstract.

Treasury settlements will be entered as notices are received from the Treasury; freight and express accounts from the retained memorandum bills of lading, and other accounts from the voucher record.

After the August supplemental vouchers have been entered and verified, the entries on the individual cards will be added; the Treasury settlement cards run in under the proper appropriation; the cards under "Other" classified under the headings Stationery, Furniture, etc.; the totals by classes secured; and the grand total under each appropriation or subappropriation verified with the disbursements as shown on the appropriation ledger. After proving up the entries by districts, those appropriations or subappropriations that have been disbursed in more than one district will be consolidated and the totals verified. The salary cards under each appropriation or subappropriation will be classified according to grade and salary. The total amounts shown on each card under all subdivisions will be used as the basis for the report to Congress.

The complete typewritten report will be checked with the adding machine slips of the cards.

RECEIPTS.

The monthly summary reports of National Forest receipts from the various districts will be consolidated, and copies sent to the Forester, Operation, Silviculture, Lands, and Grazing. At the close of the year an annual report will be prepared showing gross receipts, refunds, and net

receipts by forests and States, the receipts of those forests located in more than one State being prorated, as provided by law, according to their area in the respective States. The amounts to be paid to the various States for roads and schools under the 25 per cent clause of the law will be calculated, and the statement forwarded to the Treasury Department as a basis for settlement with the States.

MEMORANDUM BILLS OF LADING.

Memorandum bills of lading received from the districts will be filed numerically in a flat file. When the accounts based on the original bills of lading are received, the memorandum bills will be attached and the account prepared for settlement. When the account is forwarded to the Treasury for settlement, the memorandum bills attached will be given the account number, recorded in a skeleton record showing bill of lading number, account number, and date of shipment, and will be detached and held in a waiting file.

When notice of settlement is received from the Treasury, notation of changes in amount, if any, will be made on the memorandum bills and the necessary entries made on the Littlefield cards. The memorandum bills will be returned to the districts concerned with a letter showing Treasury certificate number and date of settlement.

APPOINTMENTS.

Letters to the Secretary of Agriculture recommending appointments or other action affecting salary status, prepared in district offices for signature by the Acting Forester, will be examined, and if any changes are necessary a new letter will be prepared by the clerk in charge of appointments. One carbon stamped with the signature of the Acting Forester will be sent to the district fiscal agent concerned.

Appointments and other orders of the Secretary of Agriculture affecting district personnel will be sent to the district fiscal agent for record and transmission to the individual concerned.

A personnel record of each member in the Forest Service will be maintained (Form 13), showing roll (statutory or miscellaneous), grade, salary, and district to which assigned.

An alphabetical record will also be kept showing only the name of the member and district to which assigned.

AUTHORIZATIONS FOR ADVERTISING.

Letters to the Secretary of Agriculture recommending authority for members of the Service to advertise in specified newspapers, trade journals, etc., will be forwarded through the Office of Accounts for the signature of the Forester.

When received the Secretary's authorization will be compared with the retained carbon of the Forester's recommendation, and, if found correct, the original and duplicate will be forwarded to the district fiscal agent concerned.

DISTRICT OFFICES.

ALLOTMENT LEDGER.

The district fiscal agent will keep on sheets (Form 14) an account with each appropriation from which an allotment is made to the district by the Forester.

The sources and classes of entries will be as follows:

DEBIT.	CREDIT.
<i>In suballotment column.</i>	<i>In allotment column.</i>
(From district forester's letters of allotment.) The amounts, including contingent funds, originally allotted to offices, sections, and forests, and subsequent changes. (Decreases will be entered in red ink.)	(From Forester's letters of allotment). The amount originally allotted to the district from the given appropriation, and subsequent changes. (Decreases will be entered in red ink.)
<i>In disbursement column.</i>	<i>In deposit column.</i>
Monthly (from district fiscal agent's abstracts of disbursements), the total of the month's disbursements.	Currently (from district fiscal agent's and special disbursing agents' requisitions for funds), the amounts on approved requisitions. These entries will be checked against the certificate of deposit as received.
Monthly (from special disbursing agents' abstracts of disbursements), the total of their disbursements.	Currently (from Treasury settlement notices) the amounts withdrawn by the Treasury in settlement of claims.
Currently (from Treasury settlement notices), the amounts of warrants issued by the Treasury for settlement of claims chargeable against the district.	

For any account in the allotment ledger, the difference between the net district allotment and the total disbursements is always the amount to the credit of the district.

The difference between the net district allotment and the total of all certificates of deposit and of the Treasury settlements of claims is always the amount which may still be drawn from the Treasury. In requisitioning funds, however, unsettled bills of lading, etc., should be considered.

The difference between the total certificates of deposit and the total disbursements is always the total amount to the credit of the district fiscal agent and of the special disbursing agents immediately available for disbursement.

The district allotment and suballotment columns of each account in the allotment ledger should always balance, since the district forester will immediately suballot the money allotted to his district by the Forester.

The accounts with the National Forest subappropriations will not be kept on the allotment ledger, but on the summary card, Form 19, for each forest concerned.

To avoid numerous transfer entries, one contingent for all National Forest subappropriations will be provided, as follows: The original subappropriation will be shown at the top of the card. Under "Changes" will be entered the amounts transferred to "General administration" and

"Forest contingent," respectively, and in the "Net" column the amount actually authorized or allotted to the forest. The total of all the forest contingents will be taken up in one amount in the "Net" column on the "Forest contingent" card (Form 19), from which all subsequent increases in forest allotments will be made. No further changes will be necessary in the "Net" column on the forest cards unless a change is made in the amount actually authorized or allotted to the forest.

In making statements to the district forester and the Chief, Office of Accounts, the "Forest contingent" will be treated in the same manner as a separate subappropriation, except that, of course, no disbursement will be made from it. When the "Forest contingent" has all been allotted, the amount transferred to "General administration" from any forest will be the amount remaining after subtracting the "Net" actual allotment to the forest from the original subappropriation.

DISBURSEMENT LEDGER.

The district fiscal agent will keep separately on sheets (Form 15) for each special disbursing agent in his district an account of deposits to his credit and of his disbursements regardless of appropriations. The district fiscal agent will also use this form for an account under each appropriation of the deposits to his own credit and of his disbursements.

The sources and classes of entries will be as follows:

DEBIT.	CREDIT.
From requisitions passed by the district fiscal agent in favor of special disbursing agents.)	(From special disbursing agents' monthly abstract of disbursements.)
The total of each requisition without regard to appropriation.	The total of their disbursements.

Entries to the accounts of the district fiscal agent in the disbursement ledger will be made daily from the cashbook summary on Form 16 as follows:

DEBIT.	CREDIT.
The total amount deposited to the credit of the district fiscal agent under each district allotment.	Total disbursement under each district allotment.

The date and amount of each special disbursing agent's bond will be entered at the head of his account.

The balance in each account in the disbursement ledger will show, subject to deductions for vouchers paid but not credited, the amounts in the hands of each special disbursing agent, and by each appropriation, the amount in the hands of the district fiscal agent. A trial balance of all accounts will show, subject to deduction for vouchers already paid by special disbursing agents but not credited, the total sum available for disbursement in the district. After each day's disbursements are entered, a statement of the district fiscal agent's disbursing balances will be prepared on Form 543.

CASHBOOK.

Form 16, carbon copies of checks, will constitute the cashbook.

The district fiscal agent will enter on the form each deposit made to his credit in the subtreasury regardless of appropriation.

All checks will be typewritten, using both sides of Form 16 for carbon copies.

Opposite the last check drawn the total charges against each appropriation, the total disbursements for the day, and the balance to the disbursing credit will be shown. The appropriation charges will be posted daily to the disbursement ledger.

Before the checks are mailed the total of the appropriation charges must balance with the total of all checks drawn and of all vouchers paid.

A running pencil total will be maintained of the disbursements to date for each quarter.

DISBURSEMENTS FOR OTHER DISTRICTS.

Disbursements made on account of another district, while treated on the cashbook, disbursement ledger, abstract, and Treasury account as any other disbursements, are not chargeable against the district allotment. When the monthly disbursements are entered in the allotment ledger, therefore, a decreasing or red-ink entry will be made in the deposit and disbursement columns as "Disbursements on account of District —." Such payments will not be made without due authorization, and prompt notice must be sent to the district fiscal agent concerned, who will take up the amount as a deposit and disbursement in the same manner as a Treasury settlement entry.

FEDERAL COOPERATION.

When disbursements are made on account of other Federal bureaus (Federal cooperation), they will be treated as other disbursements until notice of transfer settlement is received from the Treasury, when the amount will be entered as a decrease in disbursements and deposits in the original appropriation account and taken up as an allotment, a deposit, and a disbursement on a "Federal cooperation" account which will be opened in the ledger.

DUPLICATE CHECKS.

For issuing duplicate checks, see Treasury Circular No. 47 of June 25, 1908. Duplicate checks issued will not reduce the cashbook balance, will not be included in the day's summary of disbursements, and will be recorded only by notation on the carbon of the original check.

CANCELED CHECKS.

Mutilated or spoiled checks will be forwarded monthly to the Assistant Treasurer on whom drawn, and the checks briefly described in a letter of transmittal.

When a check has been canceled which was drawn in payment of a voucher for which credit has been claimed in a previous quarter's account

notice will be sent to the Auditor for the State and Other Departments at the time of cancellation. The amount will be taken up as a conceded disallowance in the next "Account current."

VERIFICATION OF DEPOSITORY BALANCE.

The monthly statement from the Assistant Treasurer of all checks paid since the last report, and of the balance to the district fiscal agent's credit, will be compared with the carbon copies of checks (Form 16), and those listed will be stamped "Paid." The unpaid checks, to and including the date of the latest issued check shown on the statement, will be entered on sheets (Form 29), the total subtracted from the balance stated by the Assistant Treasurer, and the result compared with the total balance from all appropriations shown to the credit of the district fiscal agent on the cashbook. The district fiscal agent will then sign and return to the Assistant Treasurer the form letter which accompanied the statement.

MEMORANDUM BILLS OF LADING AND TREASURY CLAIMS.

The district fiscal agent will forward to the Chief, Office of Accounts, at Washington, all memorandum bills of lading covering freight and express shipments, and all claims which under the regulations must be settled by the Treasury, retaining in his file the distribution card relating to the account. A record of all such accounts will be kept on card Form 17a, showing date received and forwarded, number of bill of lading, or description, name of payee and amount claimed, using a separate card for each forest or administrative unit. The district fiscal agent at Ogden will keep the record of bills of lading issued by the supply depot on individual cards (Form 17b) in order that, as settlement is made, the cards may be removed and the exact liability on account of outstanding freight bills easily ascertained.

When notice of settlement by the Treasury Department is received, the record will be completed by entering the date and amount paid, and the distribution card, stamped "Paid", will be returned to the member concerned, together with the memorandum bill of lading and other papers, if any, affecting the account.

In determining the available balance of forest or other allotments, the outstanding unpaid accounts on these cards must always be considered as definite liabilities for which payment must be provided.

MONTHLY STATEMENTS.

Financial.—At the end of each month a financial statement (Form 279b) will be prepared, showing by appropriations the total allotment to the district, the current disbursements for the month, total disbursements to date, balance of liability, total disbursements and liabilities, and balance of allotment, also a summary showing the amounts of the current disbursements made by the fiscal agent, temporary special disbursing agents, other

fiscal agents, and the Treasury Department, respectively, and the amount of repayments and payments on account of other districts. The "current disbursements" will include only the net disbursements for the month after all deductions are made on account of repayments of disallowances, canceled checks, etc. Copy of the statement will be mailed to the Chief, Office of Accounts, Washington, not later than the third of the succeeding month.

Cooperative.—District fiscal agents disbursing cooperative funds will prepare and forward a statement showing the balance to the credit of each contributor.

MONTHLY SUMMARY OF EXPENDITURES.

District office.—The monthly summary (Form 44) prepared for the district forester will be a compiled transcript of the payments for the month according to the project cards (Form 21) at district headquarters.

District.—The district summary (Form 45) will be a consolidation of the forest and district office summaries. Upon receipt of each forest summary, the grand total will be compared with the total disbursements for the month for that forest according to the district records, the following items considered:

Bills of lading and transportation requests charged by the supervisor, but unsettled.

Occasional accounts in transit or awaiting payment.

The difference between the total of the pay roll for the previous month (as paid) and that for the month reported (as listed on the back of the summary).

The total disbursements charged against a forest on the allotment cards for the month will differ from the total amount charged on the forest monthly summary only by the amount of unpaid transportation requests and bills of lading charged by the supervisor during the month, and the difference between the pay roll for that month charged on the statement and the pay roll for the previous month paid during the month by the fiscal agent.

In case of a disagreement which can be reconciled only through correspondence with the supervisor, the district summary will not be delayed, but correction made by entries during the succeeding month. The grand total of the district monthly summary must equal the total payments according to the monthly financial statement, with the exception of the differences outlined above, which will be noted on the last page of the summary. The report for each month will be mailed to the Chief, Office of Accounts, Washington, D. C., not later than the 15th of the succeeding month.

APPOINTMENT RECORDS.

The memorandum prepared by the forest supervisor or other administrative officer for desired changes affecting salary status will serve as a basis for the preparation by the district fiscal agent of letters in quadruplicate for signature of the Acting Forester recommending to the Secretary of Agricul-

ture the action desired. The letter will not be dated. The original and two carbons, initialed by the district forester and district fiscal agent will be forwarded to the Forester through the Chief, Office of Accounts. The third carbon will be filed alphabetically in a waiting file until the desired action has been taken. Carbon copies received from Washington showing the stamped signature of the Acting Forester will be substituted for the copies in the waiting file. The initial entries will be made on the salary cards from the original memorandum, and as orders of the Secretary of Agriculture affecting salary status are received they will be compared with the entries already made, and the date of appointment and other necessary data entered on the cards.

Cards (Form 272) filed alphabetically, will be used for record of temporary laborers. From these cards a monthly report on the departmental form provided will be prepared in quadruplicate with copying ribbon, one copy submitted to the district forester, and the original and two copies submitted to the Forester through the Chief, Office of Accounts. Forms 20a and 272 will constitute the record of the district personnel.

STATUTORY-ROLL RECORD.

A card record of statutory positions will be kept on 4 by 6 inch cards as follows: Guides will be prepared bearing the titles of the statutory positions and rates of pay.

In addition, the date of the Forester's letter of allotment to the district forester, and number of positions, will be entered. If changed during the year, the date of the amendment letter and the change will be noted. Behind each guide a card for each position will be filed, bearing the name of the appointee and his assignment. In case of change, the new appointee's name will be entered below, with the assignment and date of appointment, and the card transferred to the alphabetical position of the new name. Red markers placed in front of cards where vacancies exist, and blue markers for prospective vacancies, will aid in keeping statutory positions filled.

Memorandums of statutory changes and lost salary will be given to the bookkeeper for necessary entry on his record.

TRANSFER OF SALARY CARDS.

When any member is transferred from one office, section, or forest to another, the individual card will be closed, and cross reference made of the transfer. A new salary card will be prepared, bearing red-ink entries of all payments made to date of transfer, and filed in the unit to which transfer is made. This transfer card will be sent to the district fiscal agent concerned when a member is transferred to another district.

In order that all records of disbursements for units may be complete, the cards of members transferred will be filed behind the current cards for that unit.

PERSONNEL INDEX.

Since salary cards (Form 20a) will be filed by offices, sections, and forests, an alphabetical index of the district personnel will be kept on cards (Form 23). All changes in assignment will be entered on these cards from Form 659, or from memorandum received from the district forester.

RECORD OF ABSENCES.

As prescribed by the regulations of the appointment clerk of the department, absences from duty will be entered on Form C. C. 5, from Form 785, and from furlough records for all members whose salaries are paid under office or section allotments.

REQUISITION FOR FUNDS.

The district fiscal agent will make his requisitions for funds in triplicate on the department form, and will forward the original and one carbon to the Chief, Office of Accounts, retaining one copy in a waiting file until he receives a certificate of deposit from the subtreasury. The original will be typewritten with a purple copying ribbon, must be complete in every particular in accordance with instructions of the Chief of the Division of Accounts and Disbursements, and must contain no erasures or changes. The amount of paid vouchers for a quarter for which the account current has been forwarded, and the date sent, will be entered in the Washington office.

A requisition for funds from a temporary special disbursing agent or special fiscal agent will be examined to see that it is prepared in accordance with instructions. It will then be entered in the allotment and disbursement ledgers, provided it does not exceed the difference between the amount of the officer's bond and his balance on hand, nor his allotment balance as supervisor, except where it is known that funds are for fire fighting.

TREASURY NOTIFICATION OF WARRANT ISSUED.

When the district fiscal agent receives notification of a warrant issued in his favor, he will compare and file it with the copy of his requisition for funds.

A notification of a warrant issued in favor of a temporary special disbursing agent or special fiscal agent, when received, will be compared with the amount charged under the corresponding requisition in the disbursement and allotment ledgers, and the notification forwarded to the disbursing officer concerned.

CERTIFICATES OF DEPOSIT.

The district fiscal agent, on receiving from the subtreasury a certificate of deposit to his credit, will verify it with the corresponding requisition and notice of warrant, and make the necessary entries in his cashbook (Form 16) and in the allotment and disbursement ledgers (Forms 14 and 15).

VOUCHER REGISTER.

A register of all vouchers received by the district fiscal agent, except pay rolls (Form 2), will be kept on cards (Form 260). A card will be used for each payee, one space for each voucher, and the cards filed alphabetically by name of payee. A retained copy of Form 2 will constitute a supplement to the voucher register. When a voucher is received, its description and amount, date of receipt, period covered, and address to which the check is to be mailed will be entered on the card. When a voucher is returned for certification or correction, or is sent to another fiscal agent for payment, the date of action and reason will be entered. When a voucher is paid, the voucher number and the date and amount of payment will be entered.

VOUCHERS FOR DISBURSEMENT.

As vouchers are received, each will be dated, and, with the exception of pay rolls, recorded on cards (Form 260).

Audit.—Every voucher will be examined for compliance with the Fiscal Regulations, the opinions of the Solicitor of the Department of Agriculture, and the decisions of the Comptroller of the Treasury.

All purchase and salary vouchers to which certification has not been made that the articles have been received in good condition or that the services have been rendered will be returned. When properly certified, vouchers will be audited against the authorization or project cards to determine whether the expenditure is authorized and covered by the balance available.

Every Form A and Form 4 voucher covering the purchase of property listed must be accompanied by an invoice and a signed receipt (Form 939), which will be sent to the property auditor after the number of the paid voucher is entered in the lower left-hand corner. A rubber stamp indorsement will be placed on the voucher showing that the property has been reported to the property auditor.

If the voucher is not accompanied by Form 939, this form will be filled out in triplicate, the number of the paid voucher entered in the lower left-hand corner, and the three unsigned copies forwarded to the property auditor.

Vouchers (Form BF) for advertising will be examined for compliance with the Secretary's letter of authorization and the sworn statement of rates.

Rent vouchers and vouchers for purchases or services rendered under contract will be examined for compliance with the terms of the lease or contract on file.

Refund vouchers will be examined for correctness of preparation and certification, and where possible the amount claimed will be verified by reference to the record of the deposit or deposits covering the collection on account of which the refund is claimed.

Payments to temporary laborers for services of one day or more will be recorded on cards (Form 272) from Form 2 and from vouchers, Forms 3 and 4.

The use of transportation requests, as indicated on the vouchers (Form 4), will be checked against the transportation-request card, and the use of mileage will be entered on the cards (Form 266).

Before payment, vouchers will be sent to the chiefs of office for certification accompanied by a list showing number of vouchers inclosed. All vouchers will be accounted for upon their return.

So far as possible, vouchers will be certified the same day, and will be returned with the list and in the envelope in which they were received. Vouchers withheld will be noted on the list by the certifying officer, stating reasons.

Review.—As vouchers are received after certification, they will be reviewed to determine that certification is complete, that changes, if any, recommended by certifying officers do not conflict with the Fiscal Regulations and the decisions of the Comptroller, and that the amount to be paid is clearly shown on the voucher. No review will be made for correctness of audit.

Payment.—Daily, after review, vouchers will be assembled by appropriations and given voucher numbers, and the checks typewritten, voucher number being shown on the face of the check. The number of the check drawn in payment will be entered on each voucher, and the bookkeeping entries made. The total of all checks must agree with the total of all vouchers paid. The checks will then go to the district fiscal agent for signature. Dates of payment, instead of being typewritten, will be stamped on the checks and carbons. The checks will be run through the roller-press copier and separated ready for mailing.

When accounts contain a large number of separate charges, or when identification of the account appears necessary, as, for example, transportation accounts or accounts with large firms, Form 484 will accompany the checks to the payee for identification. The preparation of Form 484 may be avoided in many cases by quoting on the check, in part of the space provided for "purpose for which drawn," the bill numbers placed on the vouchers for identification by the payee. This practice may be extended, if desired, by arrangement with payees with whom a large volume of business is transacted.

When accounts are paid for less than the amount claimed, a letter explaining the difference must accompany the check.

After vouchers are paid and checks are ready for mailing, invoices and receipts (Form 939) will be detached and sent to the property auditor. Entries will then be made on the voucher register and abstract of disbursements. The Forms 24b accompanying vouchers for forests will be stamped "Paid" and returned to the supervisor.

Vouchers will not be briefed on the back and folded, but will be filed flat with the appropriation and subappropriation shown on the face or where payable from several appropriations on a slip attached.

All vouchers paid during the month will be arranged by appropriations and subappropriations, and, with the corresponding abstract and sub-abstracts, forwarded to the Chief, Office of Accounts, not later than the 5th of the succeeding month.

ABSTRACT OF DISBURSEMENTS.

Daily disbursements will be entered from paid vouchers upon the abstract of disbursement (Form 154) in duplicate. The totals of these entries must agree with the total disbursements for the day as shown by the cashbook (Form 16). At the close of the month the vouchers paid from general expenses will be assembled by subappropriations, and the voucher numbers, names of payees, and amounts chargeable against each subappropriation entered on the subabstract (Form 106). Two carbons of this subabstract will be made for each of the first two months of the quarter, the second carbon, containing one month's entries, being forwarded with the vouchers for the month. An adding machine slip summary of the totals of the subabstract will also be forwarded the first two months of the quarter, a typewritten summary being submitted the third month.

The vouchers will be forwarded as arranged by subappropriations, mixed vouchers, or those paid from more than one appropriation or subappropriation (except pay rolls) being in a separate bundle.

SPECIAL DISBURSING AGENTS' VOUCHERS AND ABSTRACTS.

The district fiscal agent will instruct special disbursing agents to forward, not later than the 5th of each month, vouchers covering the disbursements of the previous month, accompanied by an abstract of disbursements. These vouchers will be reviewed for completeness of certification, and to determine whether those covering nonexpendable property are supported by invoices and signed receipts. The invoices and receipts accompanying the vouchers will be sent to the property auditor. Where invoices and receipts are necessary, but not attached, they will be made out in triplicate and sent unsigned to the property auditor.

A record of the services of one day or more of all temporary laborers will be entered on cards (Form 272). Disbursements as shown on the distribution card (Form 24b) accompanying the abstract will be entered on the allotment cards (Form 19) for the forest, and the entries verified.

The disbursements will be entered in the disbursement and allotment ledgers, and the Forms 24b returned to the forest supervisors. The vouchers will be filed numerically with the corresponding abstract of disbursements until the end of the quarter, when they will be forwarded with the account current to the Chief, Office of Accounts.

Special disbursing agents must forward their accounts current not later than the 20th day of the month following the last month of the quarter.

TRANSPORTATION REQUESTS—SCRIP AND MILEAGE BOOKS.

Books of transportation requests will be supplied by the Chief, Office of Accounts, upon requisition.

The district fiscal agent will issue transportation requests upon memorandum (Form 659) from the proper Forest Service officer. Transportation requests will be issued in blank to supervisors for use of forest officers under their supervision, the entire issue being charged to the supervisor concerned, who will be held responsible for proper use of the forms.

Upon issuance of requests a record will be made on alphabetically arranged individual cards showing as initial entries the numbers of the requests and date of issue. The necessary completing entries will be made from the coupons when received by the district fiscal agent.

Vouchers of transportation companies will be audited against the entries on the card record and the date of audit indicated. The district fiscal agent will pay transportation vouchers only for requests of which he has a record.

In addition to the record on the transportation request card, a detailed record (Form 266) will be kept, showing, for each person who purchases mileage, its use as reported on the statement of mileage form. Books containing unused mileage will be sent to the district fiscal agent, who will credit the individual concerned on Form 266, and forward the book to the transportation company for refund.

Scrip books purchased on transportation requests will be recorded in the same way as mileage, and their use as reported in duplicate on statement of mileage forms will be entered on Form 266.

The alphabetical card record, with the supporting coupons filed numerically, will make unnecessary any additional transportation request record.

TRANSPORTATION REFUNDS.

A refund or rebate by transportation company will be remitted by the district fiscal agent to the Assistant Treasurer of the United States for credit to his disbursing balance. Upon receipt of the certificate of deposit the district fiscal agent will enter the amount as a decrease in disbursements on the cashbook, disbursement and allotment ledgers, and proper accounting cards.

RECEIPTS.

Receipts from all sources—National Forest revenue, cooperative contributions, telephone tolls, sale of photograph prints and maps, sale of condemned Government property, lost property, sale of timber on Indian lands, etc.—will be paid to a designated United States depository for each district each remittance being accompanied by a letter of transmittal, Form 861 or Form 861-G.

The depositories for the different districts are as follows:

- District 1, Western Montana National Bank, Missoula, Mont.
- District 2, Denver National Bank, Denver, Colo.
- District 3, First National Bank, Albuquerque, N. Mex.
- District 4, First National Bank, Ogden, Utah.
- District 5, First National Bank, San Francisco, Cal.
- District 6, First National Bank, Portland, Oreg.
- Seattle National Bank, Seattle, Wash., for Alaska, where the funds are received and deposited by the special fiscal agent.

Daily, from Forms 861 and 861-G, the depository will record remittances on an abstract of receipts (Form 25), recording National Forest receipts and miscellaneous receipts separately. Two copies of each abstract will be furnished to the district fiscal agent, together with the original Forms 861 and 861-G and a copy of the certificate of deposit covering all entries on the abstract of receipts for the day.

The district fiscal agent will verify the day's transaction by adding Forms 861 and 861-G, and comparing with the abstract and certificate of deposit. The forms covering National Forest receipts will then be stamped "Paid," the coupons detached, and the forms mailed to the supervisor, transmitting those covering receipts for trespass through the assistant to the solicitor and office concerned. The supervisor will in turn make the necessary record in his office and forward the form to the person making the payment. At the same time he will notify the ranger concerned. In the case of grazing fees, the ranger's duplicate permit will be the notice; in all other cases the duplicate letter of transmittal held in the supervisor's waiting file will be forwarded as a notice after the proper notation of payment has been made on it.

Forms 861 covering lost property and sales of condemned property will be forwarded to the property auditor at Ogden, who will make the necessary notation on his record and transmit the forms to the individual concerned. Forms 861 covering other miscellaneous receipts will be forwarded through the supervisor or other forest officer concerned, or directly to the party making payment, as the case may require. Before filing, the coupons for the day covering National Forest receipts will be totaled by classes, and the totals entered on the retained copy of the bank's abstract. The detached coupons will then be filed by forests and classes in a current file, and at the end of the month, after the card records are completed, transferred to a similar file containing all the coupons for the year's receipts. When the year's record of receipts is made up, the coupons for the year will be filed alphabetically by classes and forests for future reference.

Abstracts of receipts will bear the numbers of the corresponding certificates of deposit, and at the end of the quarter the totals will be summarized on sheets of the same form.

RECEIPTS RECORD.

At the end of each month the receipts coupons for the month will be totaled by classes and forests and the totals recorded on forest receipts cards, Form 28, the totals to date will be brought down, and the totals for each class on all forests in the district summarized on a card of the same form. The totals by classes will be verified by comparing them with the entries on the retained copies of the bank's abstracts.

REFUNDS.

At the end of each month the refunds during the month for excess collections on account of timber sales, etc., will be summarized by forests and classes, and the totals entered in red ink on cards (Form 28) for each forest, filed immediately behind the receipts cards. At the end of the year the totals on the refund cards will be transferred to the space provided for the purpose on the receipts cards, and the net receipts for the year brought down.

STATEMENT OF RECEIPTS AND REFUNDS.

Monthly.—Immediately after the close of each month, a statement showing the month's total receipts by classes from all forests in the district, and the totals to date, will be prepared and sent to the Chief, Office of Accounts. For purposes of comparison the receipts for the same period during the previous fiscal year will also be shown on the statement.

Annual.—At the end of the year a statement will be prepared showing the gross National Forest receipts, refunds, and net receipts for the year by forests and classes. A statement will also be prepared showing the total receipts during the year from sales of condemned property and lost property and from other miscellaneous sources, and on account of special collections, such as for cooperative work, timber sales for Uintah Indians, etc.

These statements will be forwarded to the Chief, Office of Accounts, as soon after the close of the fiscal year as the records in the district fiscal agent's office can be compared and verified.

FILES.

The district fiscal agent will maintain his own files, following the procedure and using the filing designations prescribed by the National Forest Manual under "Correspondence and files."

IDENTIFICATION CARDS.

The district fiscal agent will have a personal identification card prepared and will procure the necessary telegraph identification cards for all members to whom letters of authorization are issued and for such others as the district forester may designate. The numbers of personal and telegraph identification cards will be recorded on the individual salary card. The district fiscal agent will recover all identification cards from members leaving the Service.

AUTHORIZATION FOR ADVERTISING.

As lists of newspapers recommended for the advertisement of National Forest business are received from the district forester, they will be incorporated in letters for the signature of the Forester requesting the necessary authorization of the Secretary of Agriculture. As the authorizations are received in duplicate, one copy will be filed and the other forwarded to the supervisor concerned.

SUPERVISOR'S OFFICE.

ALLOTMENTS.

The accounts records on National Forests will consist of a record (1) of the district forester's allotments to the forest from the various appropriations, (a) statutory salary, (b) general expenses of the forest, (c) improvements, (d) fire fighting, and (e) special appropriations, and (2) of the supervisors' suballotments under activities, lines of work, or projects. (See list of activities, "National Forests," p. 10.)

These records will be kept on cards previously described.

Statutory salaries.—The allotment from statutory salaries will be the total of the statutory positions allotted to the forest. This allotment can be used only for the salaries as provided.

General expenses.—The allotment from the regular subappropriation for the forest. This is available for salaries and expenses.

Improvement.—The allotment for the construction and maintenance of permanent improvements.

Fire.—No specific allotment is made for fire fighting, but an indefinite allotment is always understood, the amount being the necessary expenditure on this account.

Special.—Allotments for special work, such as planting experiments, grazing studies, timber-treating studies, and cooperative work. A separate record will be kept for each special allotment.

ACCOUNTING RECORDS.

Although, beginning July 1, 1912, the forest accounting card forms, as well as many of the subject headings indicating lines of work, will be changed, the procedure to be followed in keeping card records remains practically as hitherto.

Distribution of charges.—A Form 24b will be prepared for each voucher certified for payment, showing the distribution of the voucher (1) by funds, and (2) by classes of expenditures according to projects or lines of work.

Entries.—The necessary entries on the proper summary and classification accounting cards will be made before the voucher and form are forwarded to the district fiscal agent.

Verification of entries.—Upon the return of the Form 24b marked "Paid," any changes on account of suspensions, disallowances, etc., by the district fiscal agent will be noted, and any differences taken up on the proper accounting cards. At the same time notation will be made on the file copy of the voucher.

Transportation requests and bills of lading.—Stubs of used transportation requests and the memorandum copies of bills of lading covering freight and express shipments will be treated in the same manner as vouchers, except that two Forms 24b will be prepared for each, one to accompany the stub or memorandum bill forwarded to the district fiscal agent and one for file in lieu of a retained voucher. When the "Paid" Form 24b is returned by the district fiscal agent the file copy may be destroyed.

Forwarding vouchers—Close of month.—On the 25th of each month the accounts record will be closed, except for entries of salary and wages from pay rolls and salary vouchers. All other vouchers received will be held until the 1st of the succeeding month. Salaries of the forest force and wages of temporary laborers included on the regular forest pay roll for the month will be entered on the cards as an expenditure during the month in which earned, although the voucher itself may not be forwarded for payment until the succeeding month.

Distribution of salaries.—Upon receipt of the monthly service reports, (Form 26), computations will be made in accordance with instructions. (See diagram and explanation, pp. 40 and 42.) The amounts will then be entered on the back of the individual salary cards (Form 20) according to projects and lines of work, and these entries will in turn be summarized on Form 34 and totaled. After verifying the totals by projects and lines of work with the total salary paid, the amounts chargeable against the various projects and lines of work will be carried to the proper accounting cards.

Monthly statement—How prepared.—The total expenditures for the month as shown on each project card will be transferred, by classes, to the monthly statement, Form 43. After all entries are transcribed a line will be drawn immediately below the amounts carried to the statement. This will serve as a check, effectually separating each month's disbursements. The line must not be drawn until after all entries are transferred and the totals verified, otherwise the expenditures of one month may be confused with those reported in previous months. A report for each month will be forwarded to the district fiscal agent not later than the 5th of the succeeding month.

Refund vouchers.—A voucher for refunds of excess deposits will be prepared on Form A, and will give the number and date of each certificate of deposit and the reason for refund. The printed certificate on the Form A will be lined out, substituting, by rubber stamp, the authorized special certificate with signature of certifying officer. No record need be made on the accounting cards of the forests, but each refund voucher will be accompanied by a Form 24b, which, when returned stamped "Paid," will be filed with the duplicate voucher. The file of retained vouchers and Forms 24b, alphabetically arranged, together with the entries on the timber sale and grazing cards, will constitute a complete record of payments on account of refunds.

Leaves of absence.—A record of leaves of absence for each employee on the forest will be kept in the supervisor's office on cards (Form C. C. 5).

Applications for leave of absence will be made on Forms C. C. 2, C. C. 3, C. C. 4, which, after approval, will be placed in an alphabetical file for reference.

Monthly service reports.—The monthly service report, Form 26 (Form 347 revised), will be the basis for all charges of time, and will be prepared and submitted by all members of the forest force. It may be made up from day to day during the month, or at the end of the month from the diary. Care must be exercised in its preparation, as it is the foundation upon which is based the financial part of the annual report of the Forester to the Secretary of Agriculture and to Congress. These detailed expenditure reports are also used by the Forester in going over estimates for appropriations for succeeding years, and by Congress in making the appropriations.

ELEMENTS OF COST.

OPERATION.

ADMINISTRATION.

The time of the supervisor, deputy or acting supervisor, and clerk will be charged to administration, except when assigned or detailed to some special work not a part of their usual administrative duties.

Expenses of general inspection trips and trips in the interest of the forest generally, and not properly chargeable to any specific line of work, will be charged to administration.

PROTECTION.

Patrol.—This will include rangers' time spent in regular patrol duty in the field. In addition, it will include time spent away from the office in going to and from a piece of work, such as a timber sale, or claim, unless the trip is made by train, in which case the time, as well as transportation costs, will be charged to the specific line of work. Time spent by a ranger in his office because of weather conditions, during which no specific line of work is performed, will be charged to Patrol—Office.

Fire suppression.—This will include all time and expenses in the fighting of fires, whether upon the National Forests or upon private lands, in the safeguarding of National Forest interests. Expenses of all kinds in connection with fire suppression, such as wages of temporary laborers and necessary supplies and equipment, will be charged under this head.

Boundary survey.—This will include time spent in making transit surveys and blazing or posting boundaries of National Forests already proclaimed, or surveys to retrace or re-mark lines previously posted. Boundary examinations as described under "Lands" should *not* be included under "Protection."

Leave, Sundays, holidays.—Sundays and holidays, on which no work is performed, and all leave will be charged to protection.

QUARTERS.

Will include rent, power, fuel (heat and motive), light, water, janitor service, telephone, repairs, and other expenses properly chargeable under this caption.

STOCK FEED.

Will include only charges for feed purchased for Government stock on forests and nurseries.

FORAGE.

Will include only authorized allowances to forest officers.

IMPROVEMENTS.

New construction.—Will include charges for time and the cost of materials used in new construction and chargeable to the improvement appropriation. Separate charges will be made for roads, trails, telephone lines, fire breaks, fences (administrative), fences (stock), cabins, other buildings, bridges, corrals, water improvements, and other improvements.

Maintenance.—Will include charges for time and the cost of all materials used in the maintenance of permanent improvements and chargeable to the improvement appropriation. The same separation of charges will be made as under "Improvements—New construction."

Purchased.—Will include cost of houses, barns, corrals, fences, etc., purchased and chargeable to the improvement appropriation.

SILVICULTURE.

TIMBER SALES.

Will include the time engaged in marking, sale supervision on the ground, scaling, brush disposal, examinations of timber in Class A and Class B sales for which specific application has been made, indoor work in compiling estimates, working up sale maps, preparation of scaling or other reports, and all other expenditures on account of timber-sale work.

FREE USE.

Will include the time spent in issuing free-use permits, selecting areas, marking and scaling the timber cut, and preparing reports.

ADMINISTRATIVE USE.

Will include the time spent in examining areas, issuing permits, marking and scaling timber cut, and preparing reports.

REFORESTATION.

Will include the charges for time and expenses of seed collection and extraction, field seeding, and field planting.

TIMBER TRESPASS—FIRE TRESPASS.

Both will include charges for time and all expenses as under "Timber sales."

INSECT CONTROL.

The operations under "Insect control" will be carried on principally by men attached to the district office. The time spent by them, together with the expenses of travel, etc., will be charged to this line of work on each forest

where they are employed. Any time spent by forest officers on the work will also be charged here, together with all other expenditures on this account.

INVESTIGATIONS.

On the forests this will include the time of forest officers who may be assigned to or engaged in technical or scientific silvicultural examinations, which can not be designated as under one of the specific lines of work.

RECONNAISSANCE.

Will include the time spent and all other expenditures on this account. Care should be used not to confuse charges under "Reconnaissance" with "Timber sale" work. All time spent upon estimates and maps not made in response to a specific and definite application for the purchase of timber should be charged to "Reconnaissance" and not to "Timber sales."

NURSERIES.

Will include all the cost of operation of nurseries, although the work performed may be a part of the operations for the entire district or service. Planting and care of nursery stock are chargeable to nurseries.

LANDS.

BOUNDARY EXAMINATIONS.

Will include time and expenses of forest officers in making field examinations, explorations, or surveys with a view to recommending changes in existing boundaries, creating new forests, or reporting on requests or recommendations for changes in existing forest boundaries.

CLAIMS.

Will include the time of forest officers spent in field and office work, necessary in the examination, etc., of mining and agricultural claims, whether the examination is made upon request of the General Land Office, Chief of Field Division, Local Land Office, or of the individual making application for patent or giving notice of intention to submit final proof. All expenses in securing testimony, purchasing photographs, or having them made where required for evidence, travel expenses, court fees, etc., will also enter into the cost.

ADMINISTRATIVE SITES.

Will include time and all expenses of forest officers spent in making examinations, surveys, posting notices, making reports, maps, and all other work in connection with the investigation and establishment of ranger sites.

SETTLEMENT, JUNE 11.

Will include time and expenses of forest officers spent in the examination of homesteads under the act of June 11, 1906, making metes and bounds surveys, field notes, maps and reports, indexing applications, and all other work necessary in the general handling of June 11 cases.

SPECIAL USES AND RIGHTS OF WAY.

Will include charges for time spent by forest officers in making reports to the supervisor on Forms 964 or 576 and in the incidental examination of tracts if necessary. It will also include the time spent in determining whether certain stipulations are carried out or payments made for timber destroyed.

WATER POWER.

Will include charges for time spent by the forest officers in determining whether the conditions imposed by the district forester under authority of the Secretary are observed and that all the requirements are complied with by the permittee.

OCCUPANCY TRESPASS.

Will include charges for time spent by forest officers in making examinations and reports where claimants are making unlawful use of claims, are holding them for unlawful purposes, or are committing trespass under color of a claim.

STATUS.

On the forests, status will include the time spent in searching the records in the local land office, in copying field notes of surveys and plats, and in making out status or alienation reports for the supervisor and district forester. Status work will be done mainly by employees at district headquarters and the Washington office.

GRAZING.**HORSES, CATTLE, AND SWINE.**

Will include the charges for time spent by the forest officer in counting the number of head of stock entering the forest; escorting them to the range to be occupied; inspection during the season to determine if salting regulations are properly observed, and the range used with judgment; in securing applications from permittees at the beginning of the grazing season, and, where necessary, in looking after the collection of fees after applications have been approved.

SHEEP AND GOATS.

Same as horses, cattle, and swine.

GRAZING TRESPASS.

Will include charges for time spent by the forest officer in examination of the area trespassed, securing information of the nature of the trespass, interviewing witnesses and securing affidavits and statements, making maps or surveys of the areas trespassed, and for time spent in the office in making complete report of the case.

RECONNAISSANCE.

Will include the time spent by the forest officer in range reconnaissance work, either alone or assisting men detailed from the district office. The time of men detailed will be charged to the forests, as far as practicable, but time spent in the district office making reports, etc., will be charged to "Grazing administration" of the district.

INVESTIGATIONS.

This work will be performed mainly by men detailed from the district office. When forest officers are called upon for assistance in this line of work their time will be charged here.

RESEEDING.

Will include charges for time spent by forest officers in preparing the grazing ground, in seeding, and in the care of the planted area.

EXTERMINATION OF ANIMALS.

Will include charges for time of forest officers in setting traps or placing poison for the purpose of exterminating predatory animals, prairie dogs, etc., in examining an infected area, and in reporting the results.

NOTE.—This work has been largely taken over by the Biological Survey. The little time spent on it by forest officers is generally as a side issue in connection with some other forest duties. Such time, however, should be approximated as closely as possible.

PRODUCTS.

INVESTIGATIONS.

Time and expenses in investigations in wood preservation and utilization, market studies, etc., when conducted on the forest.

SAMPLE FORM 26.

[Form 347 revised.]

The illustrative diagram, No. 1, on page 42 shows the method to be used by supervisors in the computation and reduction to a money basis of forest officers' time, for distribution of costs by lines of work.

The computations are made on an arbitrary standard of an 8-hour day and a 30-day month.

The example shows the officer to have been employed on various lines of work, a total of 291 hours during the month. Divided by 8, this would make $36\frac{3}{8}$ days, or, dropping the fraction, 36 days. A division by lines of work, however, into days of 8 hours, and dropping the fractions, will give 35 days.

The next process is the elimination of fractions and pressing of figures, to secure an arbitrary 30-day month. Under "Patrol," there appears 6

hours of work on the 31st day of the month and a reduction of one day is made. Under "Fire suppression," a total of 52 hours appears on 4 days, and, as only 8 hours per day are paid for, a reduction of 2 days is made. Under "Boundary survey," one-half day in office is dropped. Under "Timber sales," one-half day is dropped for time in office, and one-half day against S—Reconnaissance.

The result so far obtained is 31 days. Since the salary tables are based on a 30-day month, the total hours for Sundays may be reduced by 8, leaving the desired result 30 days, which, at a salary of \$75 per month, or \$2.50 per day, distributed according to lines of work performed, will give the cost of each activity or line of work.

Care must be exercised in the reduction of hours to days and the pressing of fractions into whole numbers, in order that no line of work may be unduly sacrificed, but since all time not otherwise employed is charged to protection, arbitrary reductions of whole days may be made under this caption, when necessary.

ARRANGEMENT OF CARDS.

The illustrations on the following pages indicate the arrangement of the accounting cards in the Washington, district, and forest supervisors' offices, respectively, from which the monthly summaries of expenditures are prepared—Form 43, Supervisors; 44, District Office; 45, District; 46, Washington and Laboratory; 47, Forest Service.

The disbursement and allotment cards for Washington and the Madison laboratory will follow the general arrangement of the district cards as outlined in diagrams 3 and 4.

MONTHLY SERVICE REPORT

NAME John Doe TITLE Forester SALARY \$ 900.00 MONTH OF Sept 1912 Chapais NATIONAL FOREST

CLASS OF WORK	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	TOTAL HOURS (OF SUPERVISORS ONLY)	TOTAL DAYS (OF SUPERVISORS ONLY)	COST		
PROTECTION																																				
FIRE - FIELD	2				6			7	2	2		2		8	8	2									3	8			4	6	12	5	11	10.00		
OFFICE						2																		8												
FIRE SUPPRESSION																					14	16	12	10												
BOUNDARY SURVEY - FIELD						3									2																					
OFFICE						2									2																					
ANNUAL LEAVE	8	8																																		
SICK LEAVE							8																													
SUNDAYS AND HOLIDAYS				8							8														8											
LEAVE WITHOUT PAY																																				
GENERAL EXPENSES																																				
S-Imber Sales	6				3	3																														
" Office	2									6																										
S-Sheep and Spots																																				
S-Game																4																				
S-Permanance																																				
" Office									2	2																										
IMPROVEMENTS																																				
Sand-Spade-Mt. Shad																8	8	8	8																	
" Bridges-Sold Green																																				
Main-Silphoe-River							3					2			3																					
" Fire-Spade									6																											
" Office									4																											
TOTALS	10	8	8	8	9	10	8	10	12	10	8	10	8	8	13	8	8	8	8	14	16	12	10	8	8	4	8	8	10	8	291	351.30	15.00			

Diagram 2 illustrates the arrangement of summary cards for the Forest Service, Washington office. The cards are organized into two main sections: "Operation - Admin - Summary" and "Forester - Admin - Summary". Each section contains a stack of cards for various accounts, with the top card of each stack showing the title and a "FORM NO 27" label.

The "Operation - Admin - Summary" section includes the following accounts (from top to bottom):

- Operation - Admin - Summary (and for each class)
- Operation - Summary (and for each class)
- Editor - Summary (and for each class)
- Vendology - Summary (Accounts - Other)
- Accounts - Telephone and Telegraph
- Accounts - Advertising
- Accounts - Freight Express and Mail
- Accounts - Materials and Equipment
- Accounts - Subsistence Supplies
- Accounts - Wages
- Accounts - Travel - Horse Feed
- Accounts - Travel - Meals Lodging, etc
- Accounts - Travel - Transportation
- Accounts - Receipts - Salaries
- Accounts - Bookkeeping - Salaries
- Accounts - General Bookkeeping - Salaries
- Accounts - Audit and Record - Salaries
- Accounts - Appointments - Salaries
- Accounts - Admin - Salaries - Department
- Accounts Summary
- Law - Other
- Law - Telephone and Telegraph
- Law - Advertising
- Law - Freight Express and Mailing
- Law - Materials and Equipment
- Law - Subsistence Supplies
- Law - Wages
- Law - Travel - Horse Feed
- Law - Travel - Meals Lodging, etc
- Law - Travel - Transportation
- Law - Salaries - Service
- Law - Salaries - Department
- Law - Summary

The "Forester - Admin - Summary" section includes the following accounts (from top to bottom):

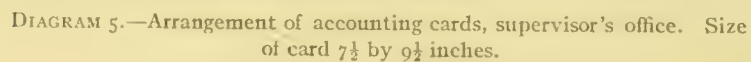
- Forester - Admin - Other
- Forester - Admin - Telephone and Telegraph
- Forester - Admin - Advertising
- Forester - Admin - Freight Express and Mailing
- Forester - Admin - Materials and Equipment
- Forester - Admin - Subsistence Supplies
- Forester - Admin - Wages
- Forester - Admin - Travel - Horse Feed
- Forester - Admin - Travel - Meals Lodging, etc
- Forester - Admin - Travel - Transportation
- Forester - Administration - Salaries

The bottom card, "Forester - Administration - Summary", is a detailed summary form with the following structure:

Forester - Administration - Summary									
MONTH	1	2	3	4	5	6	WASHINGTON FOREST OFFICE	FOREST SERVICE	TOTAL
JULY									
AUG									
SEPT									
OCT									
NOV									
DEC									
JAN									
FEB									
MAR									
APR									
MAY									
JUNE									
JULY									
AUG									
TOTAL									

DIAGRAM 2.—Arrangement of summary cards, Forest Service, Washington office. Size of card 5 by 8 inches.





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